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No. 654

Supreme Court, U.S.
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CHARLES ELMORE CROPLEY
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IN THE

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1940

DEPARTMENT OF TREASURY OF THE STATE OF INDIANA, M. CLIFFORD TOWNSEND, JOSEPH M. ROBERTSON AND FRANK G. THOMPSON, AS AND CONSTITUTING THE BOARD OF DEPARTMENT OF TREASURY OF THE STATE OF INDIANA,

Petitioners,

v.

THE WOOD PRESERVING CORPORATION,

Respondent.

ON CERTIORARI FROM THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SEVENTH CIRCUIT.

PETITIONER'S ADDITIONAL AUTHORITY

GEORGE N. BEAMER,
The Attorney General of Indiana,

JOSEPH W. HUTCHINSON,
Deputy Attorney General,

JOSEPH P. McNAMARA,
Deputy Attorney General,

Counsel for Petitioners.

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I

The petitioner as an additional authority to the "Brief of the Petitioners" heretofore filed herein respectfully submits the following additional authority to be placed immediately after the ninth line on page 9 of said brief,

and after the eighth line on page 12, and after the twelfth line on page 28 of said brief:

Section 9 (a), Chapter 50, Indiana Acts of 1933, page 388 at page 395:: 11 Burns Indiana Statutes Annotated, 1933 Ed., 64-2609 (a):: Baldwin's Indiana Statutes, 1934, Ed. 10989 (a).

(See Appendix on next page.)

Respectfully submitted,

GEORGE N. BEAMER,
The Attorney General of Indiana,

JOSEPH W. HUTCHINSON,
Deputy Attorney General,

JOSEPH P. MCNAMARA,
Deputy Attorney General.
Counsel for Petitioners.

APPENDIX

Section 9 (a) of Chapter 50 of the Indiana Acts of 1933, page 388 at pages 394 and 395, reads as follows:

"Sec. 9 (a). The taxes levied hereunder shall be due and payable in quarterly installments, on or before the fifteenth day of January, April, July and October in each year, for the period ending on the last day of the preceding month. The taxpayer shall, on or before the fifteenth day of such months, make out a return, in the form required by subsection (c) of this section, showing the amount of the tax for which he is liable, for the preceding quarter, and shall mail the same, together with a remittance for the amount of the tax, to the office of the Department of Treasury. Such quarterly return shall be signed by the taxpayer or a duly authorized agent of the taxpayer, and shall be verified by oath; *Provided, however, That any non-resident taxpayer who is not liable for a tax upon his entire gross income, by reason of such non-residence, as provided in this Act, shall state in his return his entire gross income, but shall also show what part of such gross income is derived from sources within the State of Indiana and taxable hereunder. Such apportionment of gross income between sources within and without the State of Indiana shall be subject to review by the Department of Treasury, as hereinafter provided.*"

(Italics added by Petitioner.)

Section 9 (a), Chapter 50, Indiana Acts of 1933 at pp. 394-395:: 11 Burns Indiana Statutes Annotated, 1933 Ed., 64-2609 (a):: Baldwin's Indiana Statutes, 1934 Ed., 15989 (a).